Tactica International, Inc.

Empire State Building, 350 Fifth Avenue, Suite 7418. New York, NY 10018 .

Tel. 212-967-6917 Fax: 212-967-7540

GEIN

January 9, 2001

Mr. Norman P. Soloway Hayes Soloway 175 Canal Street Manchester, NY 03101

Re: Brookstone, Inc.

Dear Mr. Soloway:

I am in receipt of your letter dated January 4, 2001 regarding the massaging bed rest with light distributed by your client, Brockstone, Inc. I respectfully disagree with your assertions alleging Infringement of any intellectual property rights of your client. Consequently, Tactica International, Inc. does not intend to cease marketing our product.

Because of the existence in the market for years of other amiliar products with nearly identical designs and features, your trade dress claim faces insurmountable problems. Functionality also would be a serious obstacle. As for any potential patent infringement, of course I cannot fully address the topic since your application is merely pending at this time.

Setting aside the legal arguments, the two products are different. The products are of different colors, the lighting mechanism placement is on opposite sides, one product has heat, and one has controls in a remote location while the other has controls in the handle.

Tactica International does not believe there is any basis for your client's claim regarding this matter.

Sincerely,

Chief Executive Officer